



Notice of Intent to Issue Request for Proposals

The Mechoopda Indian Tribe intends to solicit proposal audit services for the Fiscal Year ending December 31, 2015, by issuing a Request for Proposal (RFP) to qualified parties.

The RFP will be issued on March 7, 2016 with an end date of March 31, 2016.

For more information or to request a copy of the RFP, please contact:

Mr. Vance Kelly, CPA
Tribal Administrative Officer
530-924-2705
vkelly@mechoopda-nsn.gov

Date of Notice: 3/7/2016



Request for Proposal for Audit Services Mechoopda Indian Tribe of Chico Rancheria

PURPOSE

The purpose of this proposal is to obtain the services of an independent certified public accounting firm, licensed in the State of California, to perform a financial and compliance audit of the Mechoopda Indian Tribe and its related enterprises in accordance with 1) 2 CFR Part 200 - OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2) Governmental Auditing Standards and 3) applicable federal, state, or tribal laws and regulations. The audit will cover the period of January 1, 2015 to December 31, 2015, with a tribal option to extend the contract for up to two additional years.

Proposals must be submitted to Vance Kelly, CPA, Tribal Administrative Officer, no later than **March 31, 2016**. The final decision of the firm to be selected will be made by the Mechoopda Tribal Council.

BACKGROUND

The Mechoopda Indian Tribe (Tribe) is located in Chico, CA and is governed by a seven-member Tribal Council and employs from ten to thirteen staff. The audit will also include the Chico Rancheria Housing Corporation (CRHC), the Tribally Designated Housing entity of the Tribe. CRHC is managed by a five-member Board of Directors and employs three staff. The Tribe has two other proprietary funds – a business development fund and an almond orchard. As a non-compact tribe, the Tribe also participates in the California Indian Gaming Revenue Sharing Trust Fund which accounts for \$1.1 million of the Tribe's annual expenditures.

Total expenditures for 2014 were approximately \$2,407,000 with approximately \$1,236,400 in federal expenditures. 2015 expenditures were approximately \$2,459,460 with approximately \$1,367,040 in federal expenditures.

The Tribe uses Blackbaud FundWare© accounting software, a fund-based system. All records are maintained on a modified accrual basis of accounting.

AVAILABLE INFORMATION SOURCES

All pertinent financial information including financial statements, ledgers, bank reconciliations and budgets. Details of fixed assets are maintained. Fixed assets are based on historical cost when available; otherwise they are based on estimates authorized by Tribal Council. Minutes of the Tribal Council and Chico Rancheria Housing Corporation meetings, organizational functions by Department, governing documents, contact/grant awards.

AVAILABLE RESOURCES

Staff members will be available to pull and reproduce documents. Legal counsel will be made available upon approval by the Tribal Chairman. Work areas will be provided on the premises by the Tribe in close proximity to the financial records.

REPORT REQUIREMENTS

The report will be addressed to the Tribal Council and shall contain all items required by the OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Governmental Auditing Standards and applicable federal, state, or tribal laws and regulations.

It shall state the scope of the examination and that the audit was performed within generally accepted auditing standards applicable to financial audits contained in Government Auditing Standards and include a statement of opinion as to whether or not the financial statements are presented fairly in conformity with generally accepted accounting principles. In addition, state an opinion as to whether or not the schedule of expenditures of federal awards is presented fairly in relation to the financial statements taken as a whole.

A management letter will be required. It should contain a statement of audit findings affecting financial systems and statements, internal control, legality of actions, other actions of non-compliance with laws and generally accepted accounting principles and any other material matters. It should also include any recommendations that, in the auditor's opinion, would increase efficiency, improve internal controls and result in a more effective accounting system for the Tribe.

Twelve (12) copies of the audit report, (5) copies of the management letter and one (1) copy of the working papers are required.

CONFERENCES

There shall be an informal exit conference with the Tribal Administrative Officer and a formal exit conference/audit presentation with the full Tribal Council.

TIME REQUIREMENTS

Once a contract has been signed work may begin immediately. Prior to submission of the completed audit report the audit firm will be required to deliver and review the draft and proposed management letter with the Tribal Administrative Officer. The preliminary report and exit conferences must be completed prior to July 31, 2016.

PROPOSAL PREPARATION

SECTION I – PROPOSAL

Title Page – Show request for proposal (RFP) subject, name of proposer's firm, address, telephone and fax numbers, name of contact person, and date of submission.

Transmittal Letter – A one to two page summary stating the proposer's understanding of the work to be done and making a positive commitment to perform the work within the time period required.

Table of Contents – A clear identification of the material by section and page number.

Profile of the Proposer – Include background information on the firm, including the location of office(s), number of partners, managers, supervisors, seniors and other professional staff. If applicable, identify all major subcontractors necessary to conduct the project. Describe the range of activities performed by the firm including capability for auditing computerized systems.

Qualifications and Experience of the Firm – Describe company experience that is relevant to the proposed services, such as recent experience with other tribal governments, including a list of tribal governments served by your firm in the last three years and types of services rendered to each.

Technical Approach and Scope of Work – A clear description of the approach and methodology for implementing the statement of work.

Project Organization and Management – This subsection should show the project team proposed for the work identified (including identification of persons assigned to individual tasks) and, if applicable, the function and responsibilities for major subcontractors. Include a description of how the audit would be conducted. That is, describe the phases of the audit and the use of technology to increase efficiency and reduce costs.

Qualifications and Experience of Staff – Include a list of personnel to be used on this project and their qualifications. Brief resumes or CV's, including education, experience, type of clients served, and any other pertinent information must be included for each of the key personnel to be assigned for direct work on the project.

References – Include references from four tribal governments and enterprises served by the firm in the last three years. The information should include the name of the tribal government and the contact at the tribe (CFO, Chair, Treasurer, etc.), contact information (e-mail and phone) for the key contact, the services performed by your firm, and the period of time the reference has been a client of the firm.

SECTION II – COST PROPOSAL

Include a cost statement showing proposed fees to perform the audit. This information should include a table identifying each level of staff hours planned for the audit at the proposed rates and an itemized listing of all other expenses or fees proposed, including travel.

List the assumptions upon which the fee may be based, if any. That is, identify any conditions that would cause the firm to request a change in the proposed fee.

EVALUATION PROCEDURES

EVALUATION CRITERIA

The proposals will be evaluated on the basis of the following criteria and point ranges:

1. Responsiveness of the proposal in clearly stating an understanding of the work to be performed: **Total Available: 25**
 - a. Audit coverage and approach **(0-15)**
 - b. Reasonableness of overall time estimates as well as the time estimates for each major section of the work to be performed **(0-10)**
2. Qualifications and experience of the firm: **Total Available: 25**
 - a. Size and structure of firm and ability to maintain continuity of project **(0-5)**
 - b. Recent experience of firm in auditing Indian tribes and related enterprises **(0-10)**
 - c. Experience of firm in auditing programs financed by federal, state, tribal, county and local governments **(0-10)**
3. Qualifications and experience of staff to be assigned. Education, position in the firm, and years and types of experience will be considered. **Total Available: 25**
 - a. Qualifications of audit team, including tribal government and enterprise audit experience. **(0-20)**
 - b. Supervision to be exercised over the audit team by firm's management **(0-5)**
4. Small Business Preference: **Total Available: 10**
 - a. A small business is defined as a business concern which is 51% or more owned by persons residing within a fifty (50) mile radius of the project site, not dominant in its field of operation; and not an affiliate or subsidiary of a business dominant in its field of operation.
 - b. To be eligible for Small Business Preference, proposer shall include a statement on company letterhead, assuring the firm is 51% locally owned. This statement shall include the name(s) of each owner, the percentage owned, and list the county of state in which each owner resides.
5. Indian Preference: **Total Available: 15**
 - a. Indian owned organizations are those businesses owned in substantial part by person(s) who are members of a federally recognized tribe, group or band.
 - b. To be eligible for Indian Preference, proposer shall include a statement on company letterhead, assuring the firm is 51% Indian owned. This statement shall include the name(s) of each owner, the percentage owned, the person(s) tribal affiliation and roll number.

TOTAL POINTS: 100

QUESTIONS

For questions on this RFP, please contact Vance Kelly, CPA at (530) 924-2705 or at vkelly@mechoopda-nsn.gov.